IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH, JAIPUR

ORDER

S.B. Sales Tax Revision No. 106/2006 & 107/2006

Asstt. Commissioner, AE-I, Jaipur

Vs.

M/s. Ericsson India Pvt. Ltd., Jaipur

Date of order :: July 20, 2007

PRESENT
HON'BLE DR. JUSTICE VINEET KOTHARI

Mr. Amit Ratnawat on behalf of Mr. R.B. Mathur for the petitioner
Mr. T.C. Jain for the respondent

BY THE COURT:

Learned counsel at bar submits that these two revision petitions are covered by a judgment of this court between the same parties, namely, S.B. Sales Tax Revision Petition No. 2/2007, *CTO Vs. M/s. Arikson India Pvt. Ltd.* decided on 23.01.2007, wherein this court upholding the order of the Tax Board and dismissing the revision petition filed by the Revenue, held that electronic items like spare

parts, tools and testers, power plants and software required in electronic and telecommunication are covered by notification dated 27.03.1995 and are taxable at concessional rate of 2% and not at residuary rate of 10%. The said judgment was rendered by the learned Single Judge following another judgment of this court in *CTO, Udaipur & Anr. Vs. M/s. Allied Electronic & Magnetics Ltd. & Anr.* reported in (2006) 15 Tax Update 322.

In view of the aforesaid position, these revision petitions deserve to be dismissed in the light of the judgment referred to hereinabove. These revision petitions are accordingly dismissed.

(Dr.VINEET KOTHARI),J.

Pramod
Item No. 53 & 54